

***CAUTION:  
ADVANCE DRAFT  
OF UTAH FORMS***

***Draft 7/31/06***

The advance proofs of the Utah 2006 TC-40, schedules and instructions are based on the current Utah law but are subject to change before being officially released.

**THE UTAH GOVERNOR IS CONSIDERING CALLING A SPECIAL LEGISLATIVE SESSION IN SEPTEMBER TO DEAL WITH INCOME TAX REFORM. SOME OF THE PROPOSALS BEING DISCUSSED HAVE EFFECTIVE RETROACTIVE DATES OF JANUARY 1, 2006. PLEASE WATCH FOR CHANGES TO THESE DRAFT FORMS, AND INSTRUCTIONS AS MORE INFORMATION BECOMES AVAILABLE.**

**Attach completed schedule to your 2006 Utah income tax return**

Taxpayer's last name

Taxpayer's social security number

**Credit for Income Tax Paid to Another State****TC-40A** Rev. 12/06**Part-year residents rarely qualify for this credit. Nonresidents do not qualify for this credit. See instructions on page 12.****Part-year resident:** A taxpayer who is domiciled in Utah for part of the year and domiciled in a state, other than Utah, for part of the year, may only claim credit on the portion of income: (1) subject to both Utah tax and tax in another state, (2) received while domiciled in Utah, and (3) included in "Column A-Utah Income" on TC-40C. Also see Part-Year Resident Defined on page 2 of instructions.**NOTE:** You cannot file electronically if claiming credit for taxes paid to more than one state.**If you claim credit for tax paid to more than one state, complete a TC-40A for each state and enter the sum of the credits on TC-40S, Part 3 using code 17.**

1. Federal adjusted gross income taxed by Utah and the state of:	1	\$	00	<b>Line 3 cannot be greater than 1.0000</b>
2. Federal adjusted gross income from federal return (see line 4 instructions on page 5)	2		00	
3. Ratio of other state gross income to total income (divide line 1 by line 2 and round to 4 decimal places)	3			
4. Utah income tax (line 17 on front of return)	4		00	
5. Credit limitation (multiply line 4 by decimal on line 3)	5		00	
6. Actual income tax paid to state shown on line 1. Part-year residents must prorate the tax paid to another state. The credit only applies to the portion of the actual taxes paid on income taxed in Utah and the other state shown.	6		00	
7. Credit for taxes paid to another state (line 5 or 6, whichever is less). Enter on TC-40S, Part 3, using code 17.	7	\$	00	

**Keep a signed copy of other state(s) income tax return for your records.****Retirement Income Exemption/Deduction****TC-40B** Rev. 12/06You may qualify to take the retirement income exemption/deduction if **(1)** you, *or your spouse if filing jointly*, are age 65 or older at the end of the tax year; or **(2)** you, *or your spouse if filing jointly*, are under age 65 and received qualifying taxable retirement income.**1. Age 65 or older - Retirement Income Exemption**Check the "Self" box if age 65 or older. ☐ Self ☐ Spouse

If filing jointly, check the "Spouse" box if spouse is age 65 or older.

Total boxes checked \_\_\_\_\_ x \$7,500 = 1 \$ 00

**2. Under age 65 - Retirement Income Deduction (if you, and your spouse if filing jointly, are age 65 or older, skip to line 3)***Line 2a is limited to qualifying taxable retirement income up to \$4,800 per retiree and can only be used by the retiree who earned the income. ATTACH ALL FORMS 1099-R, SSA-1099, or other documentation to support your deduction.*

	Date of birth ▶	Self	Spouse	
a. Qualified retirement income	a	\$	\$	
b. Retirement limitation	b	4,800	4,800	
c. Enter the lesser of a or b for each column.	c	+		= 2 00

*Add Self and Spouse amounts on line c for total.*

3. Total (add lines 1 and 2) 3 00

**4. Adjusted income**

a. Enter federal adjusted gross income (form TC-40, line 4)	4a		00
b. Enter any lump-sum distribution amount (form TC-40S, Part 1, code 51)	4b		00
c. Enter non-taxable interest amount (federal form 1040 or 1040A, line 8b)	4c		00
d. Adjusted income (add lines 4a through 4c)	4d		00

5. Enter: a \$32,000 - if married filing jointly, head of household, or qualifying widow(er)  
 b \$16,000 - if married filing separately  
 c \$25,000 - if single

5		00
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**Round to nearest whole dollar**

6. Subtract line 5 from line 4d (if less than zero, enter zero) 6 00

7. One-half of line 6 (line 6 divided by 2) 7 00

8. Subtract line 7 from line 3. This is your retirement exemption/deduction. Enter on TC-40, line 12. Do not enter an amount less than zero.

8	\$	00
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